



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Principal Office: 303 MANSION STREET  
MAUSTON, WI 53948

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF MAUSTON MUNICIPAL WATER UTILITY

**Utility Address:** 303 MANSION STREET  
MAUSTON, WI 53948

**When was utility organized?** 1/1/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** RENEE HAZELTON

**Title:** DEPUTY CLERK

**Office Address:**

303 MANSION STREET  
MAUSTON, WI 53948

**Telephone:** (608) 847 - 6676

**Fax Number:** (608) 847 - 5023

**E-mail Address:** hazelton@mauston.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN E VIG, CPA

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2085

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** RICHARD NOE

**Title:** CHAIRMAN

**Office Address:**

303 MANSION STREET  
MAUSTON, WI 53948

**Telephone:** (608) 847 - 6676

**Fax Number:** (608) 847 - 5023

**E-mail Address:** maustgov@mauston.com

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN E VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 1/26/2006**Period covered by most recent audit:** DECEMBER 31, 2005

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**Names and titles of utility management including manager or superintendent:**

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**Name:** ROBERT A. NELSON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**  
303 MANSION STREET  
MAUSTON, WI 53948**Telephone:** (608) 847 - 6676**Fax Number:** (608) 847 - 5023**E-mail Address:** rnelson@mauston.com

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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**Names of members of utility commission/committee:**

MR FLOYD BABCOCK

MR JIM KOLA

MR RICHARD NOE, CHAIRMAN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	691,320	686,972	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	334,058	329,045	<b>2</b>
Depreciation Expense (403)	101,040	96,200	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	23,189	22,765	<b>5</b>
<b>Total Operating Expenses</b>	<b>458,287</b>	<b>448,010</b>	
<b>Net Operating Income</b>	<b>233,033</b>	<b>238,962</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>233,033</b>	<b>238,962</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	12,983	20,593	<b>10</b>
Miscellaneous Nonoperating Income (421)	2,768	200	<b>11</b>
<b>Total Other Income</b>	<b>15,751</b>	<b>20,793</b>	
<b>Total Income</b>	<b>248,784</b>	<b>259,755</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(17,875)	(17,875)	<b>12</b>
Other Income Deductions (426)	41,802	41,759	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>23,927</b>	<b>23,884</b>	
<b>Income Before Interest Charges</b>	<b>224,857</b>	<b>235,871</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	69,587	73,200	<b>14</b>
Amortization of Debt Discount and Expense (428)	5,217	4,532	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	6,139	2,240	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>80,943</b>	<b>79,972</b>	
<b>Net Income</b>	<b>143,914</b>	<b>155,899</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,799,019	4,000,618	<b>20</b>
Balance Transferred from Income (433)	143,914	155,899	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	22,473	357,498	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,920,460</b>	<b>3,799,019</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	691,320		691,320	1
<b>Total (Acct. 400):</b>	<b>691,320</b>	<b>0</b>	<b>691,320</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	334,058		334,058	2
<b>Total (Acct. 401-402):</b>	<b>334,058</b>	<b>0</b>	<b>334,058</b>	
<b>Depreciation Expense (403):</b>				
Derived	101,040		101,040	3
<b>Total (Acct. 403):</b>	<b>101,040</b>	<b>0</b>	<b>101,040</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	23,189		23,189	5
<b>Total (Acct. 408):</b>	<b>23,189</b>	<b>0</b>	<b>23,189</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>233,033</b>	<b>0</b>	<b>233,033</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	12,983	0	12,983 11
<b>Total (Acct. 419):</b>	<b>12,983</b>	<b>0</b>	<b>12,983</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		2,768	2,768 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>2,768</b>	<b>2,768</b>
<b>TOTAL OTHER INCOME:</b>	<b>12,983</b>	<b>2,768</b>	<b>15,751</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(17,875)		(17,875) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(17,875)</b>	<b>0</b>	<b>(17,875)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		41,802	41,802 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>41,802</b>	<b>41,802</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(17,875)</b>	<b>41,802</b>	<b>23,927</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	69,587		69,587 18
<b>Total (Acct. 427):</b>	<b>69,587</b>	<b>0</b>	<b>69,587</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	5,217		5,217 19
<b>Total (Acct. 428):</b>	<b>5,217</b>	<b>0</b>	<b>5,217</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	6,139		6,139 21
<b>Total (Acct. 430):</b>	<b>6,139</b>	<b>0</b>	<b>6,139</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>80,943</b>	<b>0</b>	<b>80,943</b>
<b>NET INCOME:</b>	<b>182,948</b>	<b>(39,034)</b>	<b>143,914</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,381,280	2,417,739	3,799,019 24
<b>Total (Acct. 216):</b>	<b>1,381,280</b>	<b>2,417,739</b>	<b>3,799,019</b>
<b>Balance Transferred from Income (433):</b>			
Derived	182,948	(39,034)	143,914 25
<b>Total (Acct. 433):</b>	<b>182,948</b>	<b>(39,034)</b>	<b>143,914</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
PRIOR PERIOD ADJUSTMENT	22,473	0	22,473 27
<b>Total (Acct. 435)--Debit:</b>	<b>22,473</b>	<b>0</b>	<b>22,473</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,541,755</b>	<b>2,378,705</b>	<b>3,920,460</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	691,320	0	0	0	<b>691,320</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>691,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>691,320</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	114,012		<b>114,012</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>114,012</b>	<b>0</b>	<b>114,012</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	2.7	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,599,750	7,214,625	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,195,084	1,120,943	<b>2</b>
<b>Net Utility Plant</b>	<b>6,404,666</b>	<b>6,093,682</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	608,897	601,386	<b>7</b>
<b>Total Other Property and Investments</b>	<b>608,897</b>	<b>601,386</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	471,887	485,778	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	530,000	530,000	<b>10</b>
Customer Accounts Receivable (142)	57,898	58,876	<b>11</b>
Other Accounts Receivable (143)	1,070	2,620	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	385,525	262,493	<b>14</b>
Materials and Supplies (150)	27,751	26,554	<b>15</b>
Prepayments (165)	4,991	4,832	<b>16</b>
Other Current and Accrued Assets (170)	2,543	6,046	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,481,665</b>	<b>1,377,199</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	41,792	41,760	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>41,792</b>	<b>41,760</b>	
<b>Total Assets and Other Debits</b>	<b>8,537,020</b>	<b>8,114,027</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,635,685	1,478,500	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,920,460	3,799,019	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,556,145</b>	<b>5,277,519</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,205,000	2,330,000	<b>24</b>
Advances from Municipality (223)	386,000	31,000	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,591,000</b>	<b>2,361,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,926	2,235	<b>28</b>
Payables to Municipality (233)	1,987	88,786	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	50,223	34,959	<b>31</b>
Interest Accrued (237)	9,591	5,870	<b>32</b>
Other Current and Accrued Liabilities (238)	4,400	4,035	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>68,127</b>	<b>135,885</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	321,748	339,623	<b>36</b>
<b>Total Deferred Credits</b>	<b>321,748</b>	<b>339,623</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,537,020</b>	<b>8,114,027</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	7,214,625	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,738,256	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,861,494	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>7,599,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	712,295	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	482,789	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,195,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,404,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	679,956				<b>679,956</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	101,040				<b>101,040</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,291				<b>4,291</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>105,331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,331</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	57,135				<b>57,135</b>	<b>18</b>
Cost of removal	535				<b>535</b>	<b>19</b>
Other debits (specify):						<b>20</b>
PRIOR YEAR ADJ FOR 2004 ADJUS	15,322				<b>15,322</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>72,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,992</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>712,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>712,295</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	440,987				<b>440,987</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	41,802				<b>41,802</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>41,802</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,802</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>482,789</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>482,789</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	27,751	26,554	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>27,751</b>	<b>26,554</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 MRB	2,353	428	11,765	1
1996 G.O. DEBT	166	428	166	2
1996 MRB	263	428	1,843	3
2003 MRB	1,750	428	12,250	4
2005 G.O. DEBT	685	428	6,163	5
DEFERRED AMORTIZATION	1,601	427	9,605	6
Total			41,792	
Unamortized premium on debt (251)				
NONE				7
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,478,500	<b>1</b>
<b>Changes during year (explain):</b>		
STONEFIELD APPARTMENTS PROJECT	148,295	<b>2</b>
MILWAUKEE ST PROJECT	8,890	<b>3</b>
<b>Balance end of year</b>	<b>1,635,685</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
REVENUE BOND 2003	06/02/2003	12/01/2013	3.00%	2,205,000	1
<b>Total Bonds (Account 221):</b>				<b>2,205,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2005 GENERAL OBLIGATION DEBT	09/13/2005	06/01/2015	2.95%	370,000	1
2003 GENERAL OBLIGATION DEBT	11/18/2003	12/01/2006	1.40%	16,000	2
<b>Total for Account 223</b>				<b>386,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	34,959	1
<b>Accruals:</b>		
Charged water department expense	23,189	2
Charged electric department expense		3
Charged sewer department expense	1,393	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>24,582</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	8,724	7
PSC Remainder Assessment	594	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>9,318</b>	
<b>Balance end of year</b>	<b>50,223</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 MRB'S	0			0	1
2003 MRB'S	5,825	69,587	69,899	5,513	2
<b>Subtotal</b>	<b>5,825</b>	<b>69,587</b>	<b>69,899</b>	<b>5,513</b>	
<b>Advances from Municipality (223)</b>					
2005 GENERAL OBLIGATION NOTES	0	4,053		4,053	3
GENERAL OBLIGATION		1,601	1,601	0	4
2003 GENERAL OBLIGATION NOTES	45	485	505	25	5
<b>Subtotal</b>	<b>45</b>	<b>6,139</b>	<b>2,106</b>	<b>4,078</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,870</b>	<b>75,726</b>	<b>72,005</b>	<b>9,591</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
UNSPENT BOND PROCEEDS	487,644	3
DEPRECIATION FUND	63,949	4
DEBT REDEMPTION FUND	57,304	5
<b>Total (Acct. 125):</b>	<b>608,897</b>	
<b>Notes Receivable (141):</b>		
ADVANCE TO TID	530,000	6
<b>Total (Acct. 141):</b>	<b>530,000</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	57,898	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>57,898</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE FOR MISCELLANEOUS REVENUE	1,070	13
<b>Total (Acct. 143):</b>	<b>1,070</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER - 2004, 2005 METER ALLOCATION	33,602	14
DUE FROM GENERAL - HYDRANT RENTAL	315,413	15
DECEMBER COLLECTION OF UTILITY A/R	36,510	16
<b>Total (Acct. 145):</b>	<b>385,525</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	4,991	17
<b>Total (Acct. 165):</b>	<b>4,991</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL	1,987	20
<b>Total (Acct. 233):</b>	<b>1,987</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	321,748	21
NONE		22
<b>Total (Acct. 253):</b>	<b>321,748</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,543,163	0	0	0	<b>4,543,163</b>	<b>1</b>
Materials and Supplies	27,152	0	0	0	<b>27,152</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	696,125	0	0	0	<b>696,125</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	330,685	0	0	0	<b>330,685</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,543,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,543,505</b>	
Net Operating Income	233,033	0	0	0	<b>233,033</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.58%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	339,623	0	0	0	<b>339,623</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	17,875	0	0	0	<b>17,875</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>321,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,748</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

THE PRIOR PERIOD ADJUSTMENT ENTERED ON LINE 435 IS TO RECLASS REPAIRS TO WELL #3 THAT WERE CAPITALIZED IN ACCOUNT 314 ON THE 2004 ANNUAL REPORT. SEE FOOTNOTE FOR SCHEDULE W-8. PRIOR PERIOD ADJUSTMENT OF \$22,453 CALCULATED AS FOLLOWS:

REPAIRS CAPITALIZED IN ACCOUNT (\$22,795) LESS EXCESS DEPRECIATION CLAIMED IN 2004 (\$322).

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

ENTRY TO OTHER DEBITS NECESSARY TO PROPERLY REPORT RETIREMENTS NOT REPORTED ON THE 2004 ANNUAL REPORT. SEE FOOTNOTE TO SCHEDULE W-8. ADJUSTMENT CALCULATED AS FOLLOWS:

RETIREMENTS TO ACCOUNT 314 (WELLS) AND 325 (ELECTRIC PUMPING EQUIPMENT) NOT REPORTED ON 2004 ANNUAL REPORT (15,000), PLUS EXCESS DEPRECIATION TAKEN ON ASSETS (322).

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

Vig & Associates LLC

To the Mayor and Members of the Council  
of the City of Mauston  
Mauston, Wisconsin 53948

We have compiled the balance sheets of the City of Mauston Municipal Water Utility as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC  
March 16, 2006

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	674,524	670,929	<b>1</b>
<b>Total Sales of Water</b>	<b>674,524</b>	<b>670,929</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,425	1,108	<b>2</b>
Miscellaneous Service Revenues (471)	0	0	<b>3</b>
Rents from Water Property (472)	9,113	7,500	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	6,258	7,435	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>16,796</b>	<b>16,043</b>	
<b>Total Operating Revenues</b>	<b>691,320</b>	<b>686,972</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	4,236	3,451	<b>7</b>
Pumping Expenses (620-625)	34,807	27,124	<b>8</b>
Water Treatment Expenses (630-635)	38,529	35,411	<b>9</b>
Transmission and Distribution Expenses (640-655)	75,240	91,694	<b>10</b>
Customer Accounts Expenses (901-904)	43,630	38,117	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-935)	137,616	133,248	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>334,058</b>	<b>329,045</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	101,040	96,200	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	23,189	22,765	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>124,229</b>	<b>118,965</b>	
<b>Total Operating Expenses</b>	<b>458,287</b>	<b>448,010</b>	
<b>NET OPERATING INCOME</b>	<b>233,033</b>	<b>238,962</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	6	1	180	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>1</b>	<b>180</b>	
Metered Sales to General Customers (461)				
Residential	1,223	57,922	234,233	4
Commercial	215	71,643	146,133	5
Industrial	26	8,139	16,739	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,464</b>	<b>137,704</b>	<b>397,105</b>	
Private Fire Protection Service (462)	25		24,765	7
Public Fire Protection Service (463)	1		215,393	8
Other Sales to Public Authorities (464)	37	19,325	37,081	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,533</b>	<b>157,030</b>	<b>674,524</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	215,393	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>215,393</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,425	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,425</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER SITE	9,113	8
<b>Total Rents from Water Property (472)</b>	<b>9,113</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,931	10
<b>Other (specify):</b>		
METER INSTALLATION CHARGES AND RECONNECTIONS	1,327	11
<b>Total Other Water Revenues (474)</b>	<b>6,258</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	4,236	3,451	4
<b>Total Source of Supply Expenses</b>	<b>4,236</b>	<b>3,451</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	28,897	27,124	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	5,910	0	9
<b>Total Pumping Expenses</b>	<b>34,807</b>	<b>27,124</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	34,561	33,670	11
Operation Supplies and Expenses (632)	3,968	1,741	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>38,529</b>	<b>35,411</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	20,639	20,790	14
Operation Supplies and Expenses (641)	3,451	1,680	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	21,216	31,795	17
Maintenance of Services (652)	7,728	7,555	18
Maintenance of Meters (653)	13,051	23,602	19
Maintenance of Hydrants (654)	6,579	2,941	20
Maintenance of Other Plant (655)	2,576	3,331	21
<b>Total Transmission and Distribution Expenses</b>	<b>75,240</b>	<b>91,694</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	10,304	10,073	<b>22</b>
Accounting and Collecting Labor (902)	25,815	25,800	<b>23</b>
Supplies and Expenses (903)	7,511	2,244	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>43,630</b>	<b>38,117</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	16,859	18,795	<b>27</b>
Office Supplies and Expenses (921)	3,570	8,182	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	16,631	16,007	<b>30</b>
Property Insurance (924)	9,457	7,942	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	76,557	73,040	<b>33</b>
Regulatory Commission Expenses (928)		510	<b>34</b>
Miscellaneous General Expenses (930)		0	<b>35</b>
Transportation Expenses (933)	9,923	5,478	<b>36</b>
Maintenance of General Plant (935)	4,619	3,294	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>137,616</b>	<b>133,248</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>334,058</b>	<b>329,045</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		15,264	15,024	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,393	1,661	2
<b>Net property tax equivalent</b>		<b>13,871</b>	<b>13,363</b>	
Social Security		8,724	8,618	3
PSC Remainder Assessment		594	784	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>23,189</b>	<b>22,765</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.194600				3
County tax rate	mills		5.256060				4
Local tax rate	mills		7.560150				5
School tax rate	mills		10.124930				6
Voc. school tax rate	mills		1.936480				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.072220</b>				10
Less: state credit	mills		1.353210				11
<b>Net tax rate</b>	mills		<b>23.719010</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.560150</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.061410</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.621560</b>				17
<b>Total Tax Rate</b>	mills		<b>25.072220</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.782602</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.719010</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.562536</b>				21
Utility Plant, Jan. 1	\$	7,214,625	7,214,625				22
Materials & Supplies	\$	26,554	26,554				23
<b>Subtotal</b>	\$	<b>7,241,179</b>	<b>7,241,179</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>7,241,179</b>	<b>7,241,179</b>				26
Assessment Ratio	dec.		0.963933				27
<b>Assessed Value</b>	\$	<b>6,980,011</b>	<b>6,980,011</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.562536</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>129,567</b>	<b>129,567</b>				30
Tax Equivalent per 1994 PSC Report	\$	80,715					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,264					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>15,264</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	310,050		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>310,050</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	6,941		12
Structures and Improvements (321)	163,612		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	159,283		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>329,836</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,265		23
<b>Total Water Treatment Plant</b>	<b>7,265</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(46,273)	263,777	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(46,273)</b>	<b>263,777</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			6,941	12
Structures and Improvements (321)			163,612	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		8,478	167,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>8,478</b>	<b>338,314</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,265	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,265</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	60		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	851,311		26
Transmission and Distribution Mains (343)	1,791,711	380,929	27
Fire Mains (344)	0		28
Services (345)	364,645	68,506	29
Meters (346)	154,747	666	30
Hydrants (348)	318,770	35,015	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,481,244</b>	<b>485,116</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	255		33
Structures and Improvements (390)	16,809		34
Office Furniture and Equipment (391)	6,325		35
Computer Equipment (391.1)	13,681		36
Transportation Equipment (392)	36,188		37
Stores Equipment (393)	146,417		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>219,675</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,348,070</b>	<b>485,116</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,348,070</b>	<b>485,116</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			60	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			851,311	26
Transmission and Distribution Mains (343)	47,385		2,125,255	27
Fire Mains (344)			0	28
Services (345)	4,500		428,651	29
Meters (346)			155,413	30
Hydrants (348)	5,250		348,535	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>57,135</b>	<b>0</b>	<b>3,909,225</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			255	33
Structures and Improvements (390)			16,809	34
Office Furniture and Equipment (391)			6,325	35
Computer Equipment (391.1)			13,681	36
Transportation Equipment (392)			36,188	37
Stores Equipment (393)			146,417	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>219,675</b>	
<b>Total utility plant in service directly assignable</b>	<b>57,135</b>	<b>(37,795)</b>	<b>4,738,256</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>57,135</b>	<b>(37,795)</b>	<b>4,738,256</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,541,930		27
Fire Mains (344)	0		28
Services (345)	245,179	2,768	29
Meters (346)	950		30
Hydrants (348)	70,667		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,858,726</b>	<b>2,768</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,858,726</b>	<b>2,768</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,858,726</b>	<b>2,768</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,541,930 27
Fire Mains (344)			0 28
Services (345)			247,947 29
Meters (346)			950 30
Hydrants (348)			70,667 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,861,494</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,861,494</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,861,494</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,770	15,770	1
February			14,191	14,191	2
March			13,824	13,824	3
April			13,440	13,440	4
May			14,158	14,158	5
June			17,080	17,080	6
July			18,355	18,355	7
August			17,090	17,090	8
September			15,739	15,739	9
October			16,124	16,124	10
November			13,600	13,600	11
December			14,224	14,224	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>183,595</b>	<b>183,595</b>	
Less: Water sold				157,030	13
Volume pumped but not sold				26,565	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				1,716	16
Volume related to equipment/system malfunction				2,600	17
Non-utility volume NOT included in water sales				95	18
Total volume not sold but accounted for				4,411	19
Volume pumped but unaccounted for				22,154	20
Percent of water lost				12%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,000	24
Date of maximum: 7/15/2005					25
Cause of maximum:					26
Raised the level of the reservoirs.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				207	27
Date of minimum: 10/27/2005					28
Total KWH used for pumping for the year				245,500	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1965	3	350	18	470,000	Yes	<b>1</b>
1985	4	350	18	470,000	Yes	<b>2</b>
1991	5	350	1	806,400	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	3	4	5	<b>1</b>
Location	BLANK	BLANK	BLANK	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	LAYNE NW	BRYAN JOHNSON	FAIRBANKS MORSE	<b>5</b>
Year Installed	1965	2004	1991	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	900	900	560	<b>8</b>
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	US ELECTRICAL	<b>9</b>
Year Installed	1965	1983	1991	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	100	50	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	HILLTOP	MILE BLUFF	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	2000	1978	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	158	190	10
			11
Total capacity in gallons (actual)	400,000	500,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	75	0	0	0	75
M	D	2.000	0	0	0	0	0
M	D	4.000	2,042	0	0	0	2,042
P	D	4.000	0	0	0	0	0
A	D	6.000	12,196	0	0	0	12,196
M	D	6.000	45,593	0	3,159	0	42,434
P	D	6.000	5,443	0	0	0	5,443
M	D	8.000	10,798	1,250	0	0	12,048
P	D	8.000	3,977	0	0	0	3,977
P	D	10.000	18,916	0	0	0	18,916
M	D	12.000	13,757	300	0	0	14,057
P	D	12.000	30,202	0	0	0	30,202
<b>Total Within Municipality</b>			<b>142,999</b>	<b>1,550</b>	<b>3,159</b>	<b>0</b>	<b>141,390</b>
<b>Total Utility</b>			<b>142,999</b>	<b>1,550</b>	<b>3,159</b>	<b>0</b>	<b>141,390</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	948	0	0	(2)	946		1
P	1.000	1	0	0	0	1		2
M	1.000	403	6	3	0	406	67	3
M	1.500	29	0	0	0	29		4
P	2.000	1	0	0	0	1		5
M	2.000	74	5	0	0	79	16	6
M	3.000	1	0	0	0	1		7
M	4.000	11	0	0	0	11	1	8
P	4.000	2	0	0	0	2		9
M	6.000	5	2	0	0	7		10
M	8.000	11	0	0	0	11		11
M	10.000	4	0	0	0	4		12
<b>Total Utility</b>		<b>1,490</b>	<b>13</b>	<b>3</b>	<b>(2)</b>	<b>1,498</b>	<b>84</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,398	0	0	(4)	1,394	28	1
0.750	38	0	0	(7)	31	1	2
1.000	46	0	0	(1)	45	0	3
1.250	0	0	0	0	0	0	4
1.500	36	0	0	0	36	0	5
2.000	42	1	0	(4)	39	12	6
3.000	10	0	0	0	10	5	7
4.000	8	0	0	1	9	4	8
8.000	2	0	0	0	2	2	9
<b>Total:</b>	<b>1,580</b>	<b>1</b>	<b>0</b>	<b>(15)</b>	<b>1,566</b>	<b>52</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,209	125	9	9	0	42	1,394	1
0.750	9	11	7	3	0	1	31	2
1.000	2	31	4	4	0	4	45	3
1.250	0	0	0	0	0	0	0	4
1.500	0	22	4	1	0	9	36	5
2.000	0	22	1	10	0	6	39	6
3.000	0	3	0	5	0	2	10	7
4.000	0	2	1	3	0	3	9	8
8.000	0	0	0	2	0	0	2	9
<b>Total:</b>	<b>1,220</b>	<b>216</b>	<b>26</b>	<b>37</b>	<b>0</b>	<b>67</b>	<b>1,566</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	298	14	7		305	2
<b>Total Fire Hydrants</b>	<b>298</b>	<b>14</b>	<b>7</b>	<b>0</b>	<b>305</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	312
Number of distribution system valves end of year:	626
Number of distribution valves operated during year:	64

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 651 - Decrease represents a return to normal operating level.

Account 625 - Expenses incurred to repair the starter on the pump at Well #4.

Account 903 - Increased mailing and supplies costs incurred during 2005.

Account 653 - The Water Utility began allocating 1/2 of the maintenance of meters expense to the Sewer Utility.

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### Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Resolution 94-15

A resolution to adopt the revenue method of calculating the utility tax equivalent for the City of Mauston Water Utility.

Whereas, the City of Mauston has considered the current method of calculating the utility tax equivalent paid to the City by the City of Mauston Water Utility, and

Whereas, the City of Mauston has determined that it is in the best interest of both the City and the Water Utility to adopt the revenue method of calculating the utility tax equivalent.

Now, therefore be it resolved, by the Common Council of the City of Mauston, that the revenue method of calculating the utility tax equivalent is hereby adopted and is to be incorporated with the rate case submitted to the Public Service Commission in 1994.

Introduced and adopted the 20th day of October 1994, by the Common Council of the City of Mauston.

Approved:

David E. Pelton, Mayor

Attest:

Devin Willi, Administrator

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

ACCOUNT 314 & 325 - AS NOTED IN THE DEPARTMENTS REVIEW OF THE 2004 ANNUAL REPORT, AN ADJUSTMENT IN AMOUNT REPORTED AS AN INCREASE IN ACCOUNT 314 IS NEEDED TO PROPERLY REPORT ADDITIONS, RETIREMENTS AND REPAIRS TO PUMP AND WELL AT WELL #3.

ADJUSTMENT TO ACCOUNT 314 CALCULATED AS FOLLOWS:

RETIREMENTS NOT RECORDED IN 2004 (10,000), PLUS CAPITAL ADDITIONS REPORTED THAT SHOULD HAVE BEEN REPORTED IN ACCOUNT 325 - ELECTRIC PUMPING EQUIPMENT (8,478), PLUS REPAIRS INCLUDED IN CAPITAL ADDITIONS THAT SHOULD HAVE BEEN EXPENSED (22,795).

ADJUSTMENT TO ACCOUNT 325 CALCULATED AS FOLLOWS:

CAPITAL EXPENDITURES FOR REBUILT PUMP INCORRECTLY INCLUDED IN ACCOUNT 314 - WELLS (13,478) LESS RETIREMENT OF OLD PUMP AND COLUMN NOT REPORTED ON 2004 ANNUAL REPORT (5,000).

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

ADDITIONS TO MAIN WERE FINANCED BY CONTRIBUTIONS FROM MUNICIPALITY WITH TIF DISTRICT FUNDS, AND WITH UTILITY BORROWINGS.

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### Water Services (Page W-18)

Explain all reported Adjustments.

Adjustments to properly state to actual.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

ADDITIONS WERE FINANCED BY CUSTOMER AND MUNICIPAL CONTRIBUTIONS AND UTILITY FUNDS.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustments made to restate to actual.

Explain program for replacing or testing meters 1" or smaller.

Primarily all of the 5/8" meters were installed after 1995. The Utility is aware of this requirement and plans to do more testing of these meters.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

THE NUMBER OF DISTRIBUTION VALVES OPERATED DURING THE YEAR IS LESS THAN 1/2 OF THE VALVES IN THE SYSTEM. THE UTILITY IS AWARE OF THE RECOMMENDATION THAT A SCHEDULE BE ADOPTED AND FOLLOWED FOR OPERATING EACH SYSTEM VALVE AT LEAST ONCE EACH TWO YEARS.

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